SECTION 3:   AKSAS ACCOUNTING
AKSAS Processes

INTRODUCTION

AKSAS Processes provides general information about the components of AKSAS. AKSAS is composed of multiple subsystems that interface with each other. These subsystems incorporate file management processes, management reporting facilities, online data entry, and online inquiry.

Data Entry Subsystem

The Data Entry Subsystem is composed of online programs that process a variety of financial and structural transactions submitted by AKSAS users. Transactions are entered online or accepted through an interface process. The transactions are organized into batches with financial transactions separate from structural transactions. Source system IDs are used to distinguish between online and interfaced transactions.

Transactions Submitted Online

Transactions entered online are identified by source system ID "AA." Batches are created online and transactions entered by AKSAS users. AKSAS assigns each batch a unique batch number and each transaction in the batch a consecutive sequence number. Transactions entered online are edited and corrected online and submitted for certification and authorization as appropriate. Once certification and authorization are complete, transactions are selected for overnight batch processing according to the effective date of the batch.

Interfaced Transactions

Transactions interfaced by systems outside of AKSAS are identified by source system IDs "BB - ZZ." These source system IDs are identified on the System Management File (SMF) Interface Control Table (SIC) maintained by the Division of Finance. Transactions submitted through an interface are not "visible" online prior to processing except by special request or if the transaction requires certification or authorization. The batch header is visible but transactions in the batch cannot be viewed. Erred transactions from an interface are visible if identified as such in the SIC.

Transaction Suspense File

All transactions waiting to be processed or that have erred are maintained in the Transaction Suspense File (TSF). Transactions remain in this file until successfully processed or deleted.

Structural Transaction Processor

The Structural Transaction Processor (STP) is responsible for maintenance of the reporting structures available in AKSAS. Users enter structural transactions through the Data Entry Subsystem to add new reporting relationships, change existing relationships, and delete unwanted reporting structures. STP processes these transactions to update the reporting structures contained on the Entity Structure File (ESF) and the Collocation Code/Ledger Code File (CLF).

There are two types of structure runs: simulation (run Monday - Thursday) and production (run on Friday). Simulation processes add collocation code and ledger code transactions, transactions that change indicative data (descriptions), and all cross-structural control transactions. Production processes structural transactions that change reporting relationships including transactions that change collocation codes or ledger codes and add, change, or delete entity structures.

These reporting structures become the foundation of management reporting capabilities in AKSAS. They are also used by the Financial Transaction Processor (FTP) for editing and validation and by the Financial Posting/Rollup Subsystem for creating the Management Report File (MRF). For more information about

reporting structures, refer to *Accounting Structures* in this Section.

Selection and Processing Sequence

Structural transactions are assigned a transaction processing sequence number on the SMF Transaction Code Table (STC) maintained by the Division of Finance. Transactions are processed in descending sequence by chart of accounts (COA) year according to the transaction processing sequence number identified on the STC. Within each processing sequence number, transactions are processed in ascending entity number sequence by ascending batch-sequence number. See the *AKSAS Handy Guide* for the specific processing sequence of each transaction code.

Financial Transaction Processor

The Financial Transaction Processor (FTP) is responsible for processing all financial transactions entered in AKSAS. This includes transactions entered through online data entry and transactions that originated outside of AKSAS.

FTP supports a full range of transactions to accommodate the financial activities of the state including transactions to pay vendors, encumber funds, record the receipt of cash, recognize revenue, establish appropriation and management budgets, and adjust account balances through journal entries. Users enter limited financial lines and AKSAS generates the necessary offsetting financial lines that are designated for each transaction code. Offset financial lines are generated by the SMF Offset Accounts Table (SOA) maintained by the Division of Finance.

Posting Types

AKSAS uses posting types to keep track of subsidiary ledgers. All transactions must have equal debits and credits for posting types 01, 04, 05, 06, 07, and 09. Posting types 02, 03, 08, 10, and 11 are memo accumulators and do not require equal debits and credits.

Posting Types	
Number	**Description**
00	Agency Receipts
01	Actuals
02	Management Budgets #1
03	Management Budgets #2
04	Encumbrances
05	Original Budgets
06	Supplemental Budgets
07	Revised Program Budgets
08	Budget Restrictions
09	Lapsed Balance
10	Adjustments to Lapsed Balance
11	Hours

Posting Months

AKSAS uses posting months to segregate financial activity to facilitate reporting. The fiscal year begins on July 1 and ends on June 30. During the reappropriation period (July 1 through August 31) users process adjustment and accrual transactions for the prior fiscal year as well as posting transactions to the current fiscal year. From September through the end of November, the Comprehensive Annual Financial Report (CAFR) is prepared. The financial books for a fiscal year are officially closed in mid-December.

Posting Months

CURRENT YEAR		PRIOR YEAR		SPECIAL MONTHS	
Number	Month	Number	Month	Number	Month
01	July	13	July PY	19	Balance Forward
02	August	14	August PY	20	Adjustments to
03	September	15	September PY		Balance Forward
04	October	16	October PY	21	Closing Entries
05	November	17	November PY		
06	December	18	December PY		
07	January				
08	February				
09	March				
10	April				
11	May				
12	June				

Also refer to Exhibit 3.A: Posting Month Timeline in this Section.

Selection and Processing Sequence

Financial transactions are assigned a transaction processing sequence number on the SMF Transaction Code Table (STC) maintained by the Division of Finance. Transactions are processed by processing sequence number and, within each processing sequence number, by transaction major and minor code, and the date and time submitted. See the *AKSAS Handy Guide* for the specific processing sequence of each transaction code.

Financial Posting/Rollup Subsystem

The Financial Posting/Rollup Subsystem maintains the central repository of all financial information, the Financial Master File (FMF), and creates the Management Report File (MRF), which is available for online and batch reporting.

From a technical perspective this subsystem is the most complex because of the processing logic required to perform the "rollup" process. A rollup is the process by which financial information contained on the Financial Master File (or the net change financial information) is processed against reporting structures from the bottom to the top of a structure. The resulting totals become the basis for AKSAS management reporting.

Memo Post (Rollup)

This is a rollup for a select number of combinations including fund and all account types and appropriation and expenditure/restricted revenue accounts. These are the combinations required by AKSAS for various internal control checks (i.e., fund sufficiency, TANAB). Memo post uses data on the Financial Master File (FMF) and is run after the Structural Transaction Processor (STP) but prior to the Financial Transaction Processor (FTP).

Journal Transaction File

Records are added to the Journal Transaction File (JTF) by the Financial Transaction Processor (FTP). A record is written for each user-supplied or system-generated financial line successfully processed by AKSAS. Each record contains the appropriate fully-qualified account (FQA) information, the interentity cross reference (IEAX) information, the posting type, the posting month, and the amount from the financial line. JTF records are used to update the Financial Master File and are used to update the Management Report File as part of net-change rollup.

Financial Master File

The Financial Master File (FMF) is maintained by the Journal Transaction File posting process. There is one FMF record for each unique FQA/IEAX/posting type combination. Within the record are amount "buckets," with a single bucket for each posting month within each federal fiscal year. Journal Transaction File (JTF)

posting reads each JTF record and, based upon data found in the record, either updates the existing Financial Master File record (if an FMF record for the FQA/IEAX/Posting Type combination already exists) or establishes a new FMF record. Financial Master File records are used by the rollup process to build the Management Report File.

Net-Change Rollup

Net-change rollup is done Monday through Thursday nights to update the Management Report File (MRF). This process applies the amounts processed today to existing structures by reading the previous day's MRF and adding today's activity from the Journal Transaction File (JTF).

Rollup All

Rollup all is done each weekend following the production structure run. Rollup all is the process of exploding and reorganizing data on the Financial Master File (FMF) into groupings that will meet user reporting requirements. Data from the FMF is exploded, sorted, and combined into appropriate records in the Management Report File (MRF). Rollup all rebuilds the MRF to include structural changes that may have occurred during structural transaction processing.

Reporting Subsystem

The Reporting Subsystem contains all online inquiry and hard copy reporting features of AKSAS. Most AKSAS reports are user-created through the online report request screens. These screens contain data to identify the exact report type, supply any parameters needed to create the report, and provide information about where the report is to be routed. In addition, users can specify which reports are generated only once or continually recreated on a specific frequency (daily, weekly, monthly, etc.). Report request information is stored on the Report Request File (RRF) and is used to generate the reports through overnight batch processing. Once created, reports are routed to print as specified in the report request.

System Management File

The System Management File (SMF) is used to update SMF tables that control the overall processing of AKSAS. SMF tables are maintained by the Division of Finance.